

## NORTHERN IRELAND AUDIT OFFICE

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### Introduction

1. This estimate provides for expenditure in support of the Northern Ireland Audit Office's aim of providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.
2. Request for resources A of the estimate provides for expenditure on the costs of administration and other support services, including associated non-cash items in providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.
3. The provision sought for 2003-04 includes the estimated costs of the substantial audit functions being transferred by the Audit and Accountability (Northern Ireland) Order 2003 to the Northern Ireland Audit Office from other departments and implementing the recommendations of the Sharman Report. The comparative figures shown for 2002-03 and 2001-02 reflect the estimated costs of the transferred functions in those years. The provision sought for 2003-04 is about 10 per cent higher than the final net provision and estimated net outturn for 2002-03.
4. Symbols are explained in the guide at the front of the volume.

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# NORTHERN IRELAND AUDIT OFFICE

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## Part 1

<b>RfR A:</b>	<b>Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.</b>	<b>£ 6,690,000</b>
<b>Net Cash Requirement</b>		<b>6,387,000</b>

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Amounts required in the year ending 31 March 2004 for use by the Northern Ireland Audit Office on:

<b>RfR A:</b>	<b>Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.</b>
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The costs of administration and other support services including associated non-cash items in providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.

The **Comptroller and Auditor General for Northern Ireland** will account for this Estimate.

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to complete</b>
RfR A:	6,690,000	4,032,000	2,658,000
Net Cash Requirement	6,387,000	3,656,000	2,731,000

## Part II Subhead detail

£'000

	Resources						Capital		2002-03 Resource Provision	2001-02 Outturn
	1 Admin	2 Other Current	3 Grants	4 Gross Total	5 Accruing Resources	6 Net Total	7 Capital	8 Non- operating Accruing Resources	9 Net Total Resources	10 Net Total Resources
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.</b>	-	8,240	-	8,240	1,550	6,690	143	-	6,088	5,694
<b>Departmental Expenditure</b>										
1: Administration	-	7,794	-	7,794	1,550	6,244	143	-	5,480	5,037
2: Non-cash items	-	446	-	446	-	446	143	-	608	657
<b>TOTAL</b>	-	8,240	-	8,240	1,550	6,690	143	-	6,088	5,694

Resource to Cash reconciliation			£'000
	2003-04 Provision	2002-03 Provision	2001-02 Outturn
<b>Net Total Resources</b>	<b>6,690</b>	<b>6,088</b>	<b>5,694</b>
<b>Voted Capital Items</b>			
Capital	143	95	219
Less non-operating Accruing Resources	-	-	-
<b>Total net voted capital</b>	<b>143</b>	<b>95</b>	<b>219</b>
<b>Accruals to cash adjustments</b>			
Capital charges	-130	-230	-226
Depreciation	-316	-378	-431
New provisions and adjustments to previous provisions	-	-	-
Other non-cash items	-	-	-
Increase (+)/Decrease (-) in stock	-	-	-
Increase (+)/Decrease (-) in debtors	-	-	-
Increase (-)/Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Excess cash to be CFERd	-	-	-
<b>Total Accruals to cash adjustments</b>	<b>-446</b>	<b>-608</b>	<b>-657</b>
<b>Net Cash Required</b>	<b>6,387</b>	<b>5,575</b>	<b>5,256</b>

# **Supporting Statements, Tables and Notes**

**This schedule does not form part of the Estimate****Non Cash items****£'000**

	Resources						Capital		2002-03 Resource Provision	2001-02 Resource Outturn
	1 Admin	2 Other Current	3 Grants	4 Gross Total	5 Accruing Resources	6 Net Total	7 Capital	8 Non- operating Accruing Resources	9 Net Total Resources	
<b>NIAO: RfR A non-cash items</b>										
<b>Administration</b>	-	446	-	446	-	446	-	-	608	657
<b>Total RfR A:</b>	-	<b>446</b>	-	<b>446</b>	-	<b>446</b>	-	-	<b>608</b>	<b>657</b>

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**Forecast Operating Cost Statement**


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**£'000**

For the year ending 31 March 2004

	<b>2003-04 Provision</b>	<b>2002-03 Provision</b>	<b>2001-02 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	6,690	6,088	5,694
	<hr/>	<hr/>	<hr/>
<b>Total Net Administration Costs</b>	<b>6,690</b>	<b>6,088</b>	<b>5,694</b>
 <b>NET OPERATING COST</b>	<b>6,847</b>	<b>6,235</b>	<b>5,832</b>
 <b>NET RESOURCE OUTTURN</b>	<b>6,690</b>	<b>6,088</b>	<b>5,694</b>
 <b>RESOURCE BUDGET OUTTURN</b>	<b>6,690</b>	<b>6,088</b>	<b>5,694</b>

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**Forecast Reconciliation of Net Resource Outturn to Net Operating Cost to  
Resource Budget Outturn**

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£'000

For the year ending 31 March 2004

	2003-04	2002-03	2001-02
<b>Net Resource Outturn (Estimate)</b>	<b>6,690</b>	<b>6,088</b>	<b>5,694</b>
Add Consolidated Fund Standing Services	157	147	138
<b>Net Operating Costs (Accounts)</b>	<b>6,847</b>	<b>6,235</b>	<b>5,832</b>
Less Expenditure within Resource Budget of other departments	(157)	(147)	(138)
<b>Resource Budget Outturn (Budget)</b>	<b>6,690</b>	<b>6,088</b>	<b>5,694</b>

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**Forecast Reconciliation of Net Capital Outturn to  
Capital Budget Outturn**

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**£'000**

For the year ending 31 March 2004

	<b>2003-04</b>	<b>2002-03</b>	<b>2001-02</b>
<b>Net Voted Capital Outturn (Estimate)</b>	<b>143</b>	<b>74</b>	<b>219</b>
<b>Capital Budget Outturn</b>	<b>143</b>	<b>74</b>	<b>219</b>

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## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Comptroller and Auditor General for Northern Ireland, Mr John Dowdall, as Accounting Officer of the NIAO with the responsibility for preparing the Office's Estimate.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the NIAO's assets, are set out in the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

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**Accruing Resources Analysis**
**£'000**


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**Detail**

	2003-04 Provision		2002-03 Provision		2001-02 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- Operating ARs
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business.</b>	<b>1,550</b>	<b>-</b>	<b>1,515</b>	<b>-</b>	<b>1,260</b>	<b>-</b>
<b>Total for RfRa</b>	<b>1,550*</b>	<b>-</b>	<b>1,515*</b>	<b>-</b>	<b>1,260*</b>	<b>-</b>

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\* Amount that may be applied as accruing resources in addition to the net total, arising from receipts from bodies in respect of audit services rendered and income from the National Audit Office in respect of work carried out on behalf of the Comptroller and Auditor General (GB),

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